

SEDGWICK COUNTY, KANSAS

DIVISION OF FINANCE

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DATE: March 6, 2001
TO: Chris Chronis, Chief Financial Officer
FROM: Philip Ross, Management Analyst
SUBJECT: Report of Monthly Financial Condition for January 2001

Attached is the Monthly Report of Financial Condition for January 2001. For the 2001 fiscal year, this report contains more information about Sedgwick County's overall financial condition. That is, this report, and reports that will follow throughout the year, contain information about a greater number of financial entities, or "funds," managed by the County.

In the past, this report has focused on the General Fund, Special Revenue Funds, the Bond & Interest Fund, two enterprise funds (the Coliseum and Sewer District), the Fleet Management Fund, and the fire district funds. For 2001, this report is expanded to include financial information about grant funds managed by Sedgwick County, along with Reserve Funds which include such activities as workers compensation, equipment reserve, certain capital project and health & dental insurance.

As you will see, much of the format of the report and the financial schedules that accompany the narrative are similar to last year's reports. However, you may expect the format to change slightly throughout the year as I discover better ways of illustrating the County's financial position.

For January 2001, Sedgwick County's financial position remains strong. Revenues are within historical parameters, and expenditures are experiencing modest growth. Expenditure growth is particularly low as capital projects, which normally begin in January, are behind schedule, and interfund expenses for such services as fleet management were not collected. Since these activities are controlled internally, the rate of expenditure is expected to return to projected levels next month.

Local Sales Tax revenue is above last year's collection, and may be an indication that in 2001 Sedgwick County may receive an amount that is commensurate with local economic activity, not the State of Kansas Department of Revenue's processing difficulties. Other highlights of the report include:

- Total Revenue for All Funds through January is \$49,971,416, which is 1.12% above 2000's level, and represents 21.57% of budgeted revenue.

"... TO BE THE BEST WE CAN BE."

- Total Expenditures are \$22,695,582, which is 1.78% above last year;
- Month End's fund balance for All Funds is \$68,982,286, or 26.73% of budgeted expenditures.

If you have questions regarding the information contained in this report, please feel free to contact me or Renfeng Ma, Budget Director.

Attachment

cc: Board of County Commissioners
William P. Buchanan, County Manager
Management Team

SEDGWICK COUNTY, KANSAS 2001 REPORT OF FINANCIAL CONDITION

INTRODUCTION

This report presents information about the financial condition of Sedgwick County for the period ending January 31, 2001. Included in this information are specifics about the total levels of revenue and expenditures managed by Sedgwick County by funding source and expenditure category. Additionally, in the schedules following the narrative, information is presented about each of the County's individual funds.

For 2001, this report contains more comprehensive information about Sedgwick County's financial position than was provided in previous years. In addition to information regarding "Total County Sources," as reported in previous years, this year's report also includes information regarding the County's grant funds, reserve funds, and the Auto License fund. This information is summarized as "All Funds," and is intended to show all of the resources available to Sedgwick County as it provides public services to its citizens.

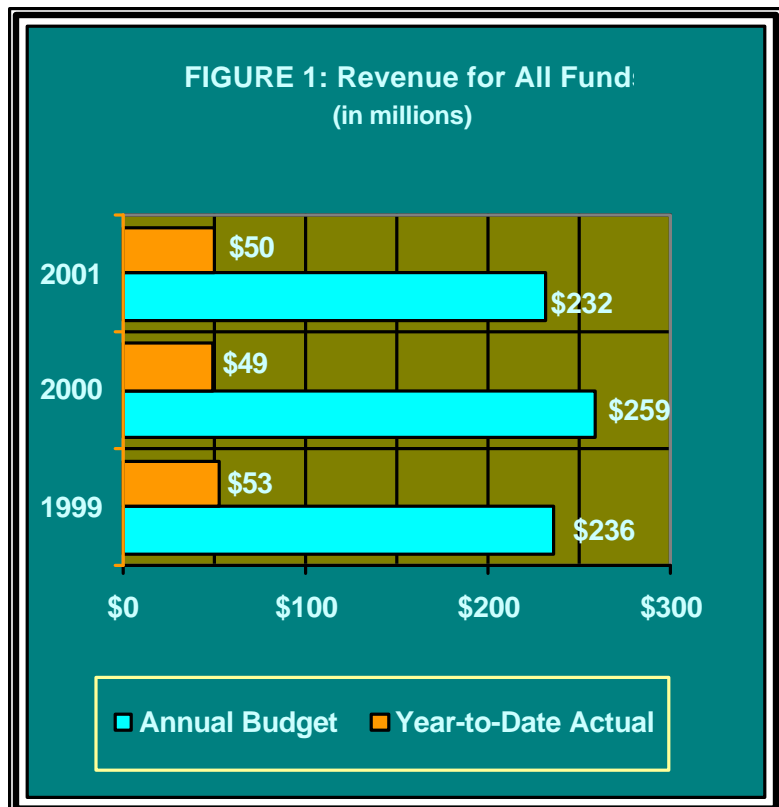
SECTION I: REVENUES AND COMMITMENTS FOR ALL FUNDS

Revenues

Figure 1 illustrates that Sedgwick County has collected \$49,941,716 through January 31st for All Funds. This amount is the total amount of tax and non-tax revenue collected by all of Sedgwick County's programs and services, and is \$2,078,980 more than received in 2000. Additionally, this amount represents 21.57% of total budgeted revenue for the year, which is \$231,570,974.

Schedule 1, which appears following this narrative, provides more detailed information about the amount of revenues collected from taxes and non-tax sources for year to date.

Tax revenues through January 31st



are \$39,481,168, which is \$629,682 more than last year. As anticipated, this revenue category is led by **Ad Valorem** receipts, which collected \$36,940,803. Pursuant to state law, property owners pay either the full amount or half of the full amount of their property tax at the beginning of the year, with the balance due in June. As Schedule 1 illustrates, Sedgwick County collected 48.75% of budgeted **Ad Valorem** receipts, indicating it is within historical parameters to collected \$75,774,041 as budgeted for fiscal year 2001.

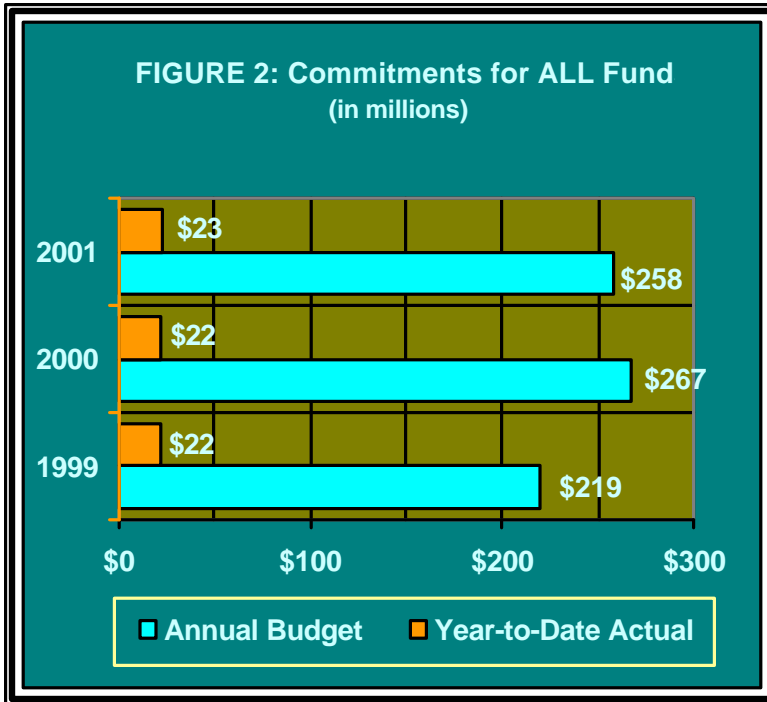
Local Retail Sales Tax revenues through January 31st total \$1,878,967. Following two years in which this revenue source declined successively, this amount starts the year off with a good indication the decline may have stopped and this revenue source will begin to reflect the community's economic activity.

In other tax revenue activity, **Motor Vehicle tax** collections returned to historical levels, as this month's collection of \$366,554 represents a 15.48% increase over the amount received in 1999. It is important to remember that additional Motor Vehicle tax revenues were distributed during fiscal year 2000 as the County Treasurer corrected an error in how the funds were handled by that office.

Total **Non-Tax Revenue** collected through January 31st is \$10,460,548, which is an increase of \$1,449,298 from last year's collection. Schedule 1 illustrates this increase is led by User Fees and Investments, which is particularly noteworthy as this month's distribution of \$2,375,411 is 33% more than received last year, and 193% more than received in 1999. Moreover, this amount represents 32.38% of budgeted revenue for the current fiscal year. At this pace, this revenue category will exceed its budgeted amount for a second straight year.

Non-Tax Revenue categories with noticeable decreases from last year, **Intergovernmental Revenue** and **Reimbursements**, are expected to return to budgeted levels later in the year as payments for services performed by departments such as Public Works and COMCARE are received.

Expenditures



Total expenditures for **All Funds** through January 31st are \$22,695,582, which is a very modest 1.78% increase over last year's level.

Schedule 1 illustrates, this small growth rate is due to primarily slow start up for capital projects and a large amount of lag-time in billing for interfund services, such as fleet. These two expenditure categories are significantly below last year's levels, while all other expenditure categories witnessed significant increases.

Because Capital Improvements and Interfund Expenditures are

internally managed, it is anticipated the February report of financial condition will show capital projects being initiated and decreased lag-time for interfund billing and payments.

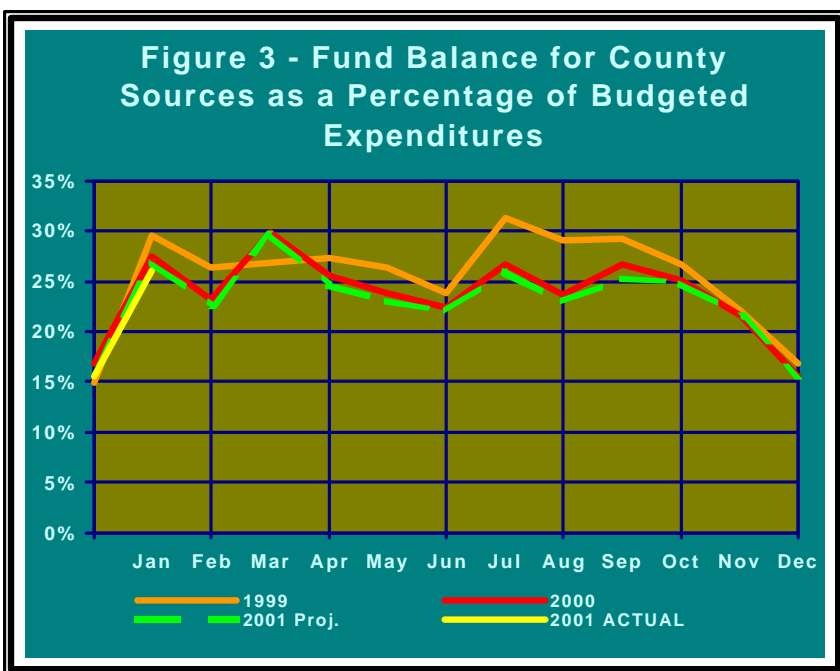
One expenditure category that is larger than expected is Contractual Services. For the period ending January 31st, this category reports expenditures of \$11,710,625, which is an 8.96% increase over last year's amount. This is due to many operating departments and grant funded programs encumbering funds for their payments to outside agencies at the beginning of the contract period, which often coincides with the fiscal year. Under state law, these encumbrances must be reported as expenditures at the time a contract takes affect in order to prevent the funds from being spent for something else. As payments are made to agencies, the total amount encumbered will decrease, and the reported level of expenditure will return to historical levels, both in terms of amount and as a percent of budget.

SECTION II: FUND BALANCES

Schedule 2 shows the fund balance for **All Funds**. The current balance of \$68,982,286 represents 26.73% of budgeted expenditures.

Figure 3 displays the fund balance as a percentage of budgeted expenditures for **County Sources**, which includes the General Fund, Special Revenue Funds, and Other Funds. These funds are of particular importance as they demonstrate how local tax dollars are managed, and if Sedgwick County is maintaining its minimum balance requirement, pursuant to its financial plan.

For 2001, Risk Management is no longer a General Fund activity, but is now managed as a Special Revenue Fund, where its expenditures cannot exceed its revenues for the fiscal year.



However, for the current fiscal year, funding for Risk Management will continue to come from the General Fund. Although no revenue entered this fund in January, next month the budget will be transferred to this fund. Once this transfer is made, the fund will return to a positive balance.

The Kansas Coliseum's negative fund balance is due to its revenue being recognized in the fund after the close of business for January. As with Risk Management, this fund will

return to a positive balance in February.

As noted in Section 1 of this report, expenditures for Interfund Services such as Fleet Management are below historical and budgeted levels. Fleet Management's negative fund balance reflects how its revenue is dependent upon payments from departments that benefit from its services, and that revenue was not collected during January. The lag time between billing for services and receiving payments is expected to be corrected in February, which will return this fund to a positive balance.

In addition to funds within County Sources, there are several other funds with negative balances. However, these funds will be corrected when the balances from fiscal year 2000 are included as receipts for the current year. Although preliminary beginning balance figures are available for several funds, such balances for the Coliseum, Fleet Management, and the Reserve Funds will be available after the audit of last year's financial records is completed.

SECTION III: REVENUE HIGHLIGHTS for ALL FUNDS

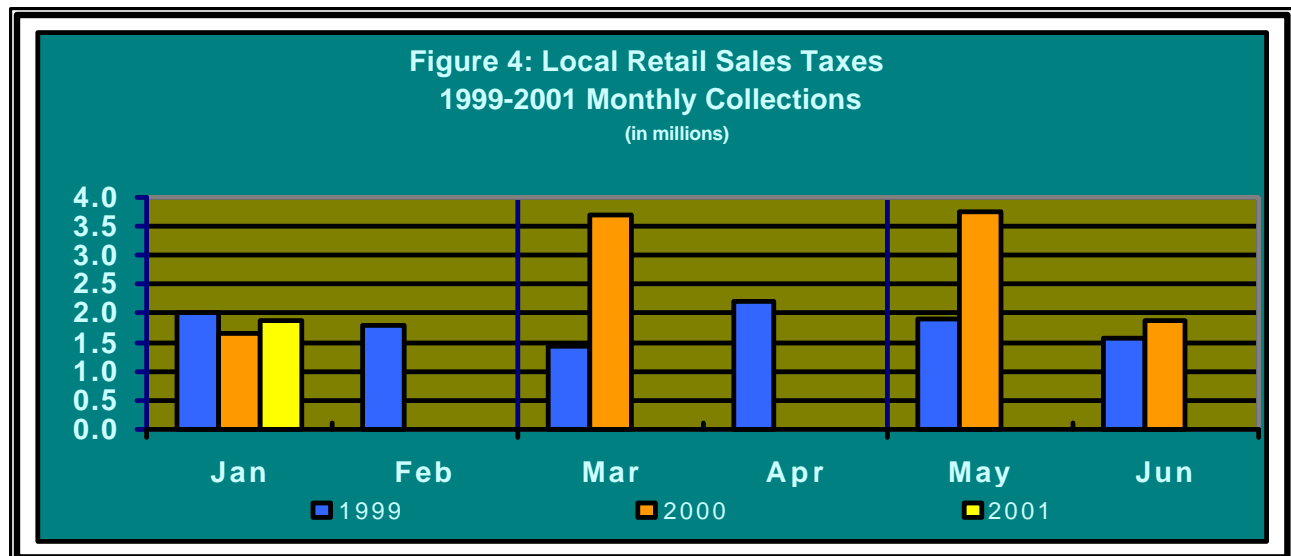
Schedule 3 illustrates revenues for **All Funds**. In contrast to Schedule 2, this schedule only displays revenue received since the beginning of the County's fiscal year, and does not include fund balances carried over from the previous fiscal year. This information provides a guide to the progress of each funds' rate of revenue collection, and would provide the first indication of any unexpected drop in revenue.

Revenues collected for **All Funds** through January 31st total \$49,941,716, or 21.57% of the total budgeted amount of \$231,570,974. This amount is \$1,495,003 more than last year, but \$2,733,047 less than received in 1999. As a percent of budget, this amount is within historical levels, as the amount collected last year represented 18.73% of budget and the amount collected in 1999 represented 22.3% of budget.

General Fund

General Fund revenues to date are \$28,320,708, which is 24.12% of budgeted revenues. This amount is 4.63% more than collected in 2000 and 14.72% more than 1998 revenues. As a percentage of budget, revenues are slightly below historical levels, as the total amount received through January represents 24.12% of budget, versus 24.2% in 1999 and 25.3% in 1998.

Figure 4 illustrates that January's **Local Retail Sales Tax** collection is ahead of last year's collection but behind the 1999 collection. In fact, this year's amount of \$1,878,967 is comparable to the amount collected in 1997. As previously mentioned, it remains to be seen whether 2001 will be the year this revenue source returns to levels commensurate with reports on the community's retail activity or if the problems with the Kansas Department of Revenue will continue.



Special Revenue Funds

The total amount collected by Sedgwick County's fourteen **Special Revenue Funds** totals \$11,875,271, or 28.96% of budgeted revenue. This amount is 16.07% more than received last year.

It is important to note that for 2001 there are several changes in the funds that are being reported. In previous years, there was a special revenue fund for employee benefits, which was closed during 2000 and will not be reported this year. Similarly, the fund for the Court Trustee's office is no longer reported here. However, Risk Management is a new addition to this fund category, reflecting a change in how this department will be managed.

Community College Tuition receipts total \$645,738, which represents 42.36% of budgeted revenue. Of this amount, 6.4% is from refunds for overpayments made to community colleges throughout Kansas where they overestimated the number of credit hours taken by Sedgwick County residents.

COMCARE collected \$69,036 in patient fees and third party payments (e.g., Medicare fees) during January. This amount represents 6.1% of their budgeted user fee revenue, and is 15.21% more than collect last year. When COMCARE's additional revenue (including tax support) is included in their January receipts, however, the total increases to \$1,552,598, but this amount is 21.68% less than received last year. This situation is likely to continue until new, higher reimbursement levels approved by the state take effect.

Emergency Medical Services collected \$509,124 in January from patient fees and payments from third parties. This amount represents 8.5% of budgeted user fees, and is 3.9% less than collected last year. In contrast to COMCARE, however, total EMS revenue increased \$752,033 over last year to \$2,257,679. This increase is lead by a \$794,972 increase from ad valorem revenue.

Grant Funds

COMCARE's grant funded programs collected \$225,509 during January. This amount is 1.86% of budgeted revenue, and is \$84,808 more than received during 2000. Seventy-five percent of this revenue is from User Fees, the largest category of which is Medicaid fees. The remaining 25% is from Intergovernmental revenues, including Job Readiness Income and Homeless Block Grant funding.

Aging Services grant funded programs collected \$409,956, which is 14.15% of budgeted revenue, and \$30,036 more than received last year. Eighty-one percent of this amount is from Intergovernmental Revenues from the federal and state government, and for such services as care assessments. The remaining 19% is from User Fees associated with transportation services.

Department of Corrections' grant funded program received \$3,101,435 during January. Approximately 96% of this revenue is from Intergovernmental Revenue, which is state funding. The remainder is from miscellaneous sources, such as commissions from pay telephones and refunds.

Other Grants collected a total of \$202,528, which is 8.67% of budgeted revenue. These funds are from Intergovernmental Revenue, including state and federal funding.

Reserve Funds

Total receipts into Sedgwick County's reserve funds are \$1,590,919. Traditionally, no funds are received into these funds until later in the fiscal year, except for Workers' Compensation and Health & Dental Insurance, which collect receipts from employee's wages. For January, these two funds account for 98.2% of current receipts. The remaining \$29,088 was transferred to equipment reserve as part of an agreement in a grant received by the Department of Corrections to enhance its telecommunications services.

Additionally, the **Local Sales Tax Funded Road & Bridge** fund did not receive funds until after the close of business in January. The amount shown in this report should not be interpreted as an indication that no sales tax revenue was transferred for road and bridge construction. The funds were transferred, but only after the end of the month. This situation will be corrected in the February report of financial condition.

SECTION IV: EXPENDITURE HIGHLIGHTS & PROJECTIONS

As shown in **Schedule 4**, total commitments for All Funds through January 31st are \$22,695,582, which is a 1.78% increase over last year's expenditures. As noted in **Section 1** of this report, much of this modest increase is due to the timing of setting up capital projects and payments for interfund services. The impact of this timing issue is seen across funds in Schedule 4 as only two fund groups, **Special Revenue Funds** and **Reserve Funds**, experienced increased expenditures above last year's amounts. The remaining fund groups, which include the **General Fund**, **Other Funds**, and **Grant funds** experienced decreased expenditures from last year's amounts. When charges for interfund services are paid, however, most of these funds will see expenditure rates increase above last year's level.

Schedule 4A provides further detail into the expenditure level of County departments that are part of the **General Fund**. The schedule also shows a total level of expenditure projected through year-end for All Funds, based on historical data and current knowledge of each funds' activity for the current year. The right-hand column, Projected Over/Under (-) Budget at Year-End, is designed to show whether each fund will meet or exceed its 2001 budget.

As **Schedule 4** shows, no funds are projected to exceed their 2001 budget, and Sedgwick County may expect to be under budget by \$6,102,203 for All Funds, and \$3,180,958 for the **General Fund**. These balances are likely to fluctuate throughout the year as spending patterns among the operating department are likely to change throughout the year, causing their year-end projection to change as well.

Grant Funds deserve special attention at this time as the projection anticipates that all budgeted revenue will be expended. In the past, these funds have accumulated fund balances that are carried over from year to year. Such balances are anticipated again this year, but the amount of

carry-over will appear in Schedule 2 rather than in this Schedule. Schedule 4A may be interpreted as projecting no increase in the amount of fund balances for these funds.

This situation is true for **Reserve Funds**, as well, which have traditionally carried over fund balances from year to year.

SCHEDULE 1
ALL COUNTY FUNDS CUMULATIVE REVENUES AND COMMITMENTS
January 31, 2001

REVENUES	2001		2001		2000		1999	
	BUDGET		Year-To-Date Receipts		YEAR TO DATE		YEAR TO DATE	
REVENUE CLASS	Budget	% of Total	Dollars	% of Total Budgeted	DOLLARS	% OF BUDGET	DOLLARS	% OF BUDGET
AD VALOREM TAXES	75,774,041	33%	36,940,803	48.75%	\$34,200,083	48.3%	\$38,962,948	56.4%
LOCAL RETAIL SALES TAX	21,751,340	9.4%	1,878,967	8.64%	1,663,285	6.9%	2,083,420	9.7%
MOTOR VEHICLE TAXES	10,737,516	4.6%	366,554	3.41%	878,933	9.0%	317,425	2.8%
OTHER TAXES	9,528,458	4.1%	294,844	3.09%	2,109,185	22.9%	244,450	3.2%
TOTAL TAXES	\$117,791,355	50.9%	\$39,481,168	33.52%	\$38,851,486	34.1%	\$41,608,243	37.9%
INTERGOVERNMENTAL REVENUE	46,534,468	20.1%	3,477,011	7.47%	4,468,065	11.4%	6,835,064	18.1%
USER FEES	40,151,926	17.3%	3,756,125	9.35%	1,211,959	2.9%	1,228,607	3.2%
REIMBURSEMENTS	4,803,748	2.1%	492,148	10.25%	959,648	16.9%	663,741	12.3%
USE OF MONEY AND PROPERTY	7,335,000	3.2%	2,375,411	32.38%	1,792,126	25.5%	809,462	11.3%
INTERFUND TRANSFERS	13,144,017	5.7%	233,906	1.78%	413,166	7.3%	0	0.0%
OTHER	1,810,460	0.8%	125,947	6.96%	166,286	11.3%	1,529,646	13.8%
TOTAL NON-TAX REVENUE	113,779,619	49.1%	10,460,548	9.19%	9,011,250	8.9%	11,066,520	12.0%
TOTAL REVENUE	231,570,974	100%	49,941,716	21.57%	47,862,736	18.5%	52,674,763	22.3%

* Amount includes only current revenues without cash balances carried forward from 2000.

EXPENDITURES	2001		2001		2000		1999	
	BUDGET		Year-To-Date Commitments		YEAR TO DATE		YEAR TO DATE	
EXPENDITURE CATEGORIES	Budget	% of Total	Dollars	% of Total Budgeted	DOLLARS	% OF BUDGET	DOLLARS	% OF BUDGET
PERSONNEL	109,179,741	42.32%	7,963,040	7.29%	\$7,434,974	6.5%	\$ 5,071,311	4.9%
CONTRACTUALS	81,992,561	31.78%	11,710,625	14.28%	10,747,647	13.9%	10,739,252	11.0%
COMMODITIES	12,382,046	4.80%	981,210	7.92%	784,306	5.4%	720,618	4.8%
CAPITAL IMPROVEMENTS	18,046,633	7.00%	245,743	1.36%	1,360,508	4.8%	2,300,515	8.6%
CAPITAL OUTLAY	3,804,910	1.47%	1,428,972	37.56%	663,781	11.9%	1,281,222	10.5%
INTERFUND	32,586,732	12.63%	365,992	1.12%	1,306,910	4.7%	2,100,705	5.0%
TOTAL EXPENDITURES	257,992,623	100.00%	22,695,582	8.80%	\$22,298,126	8.4%	\$22,213,623	10.1%

SCHEDULE 2
FUND BALANCE BY FUND
January 31, 2001

FUND	BEGINNING BALANCE (PRELIMINARY)	ACTUAL RECEIPTS * THROUGH 1/31	ACTUAL COMMITMENTS THROUGH 1/31	BALANCE THROUGH 1/31
General Fund	14,405,614	28,320,708	10,029,004	32,697,318
Special Revenue Funds				
Extension Council	61,986	456,355	247,219	271,122
Community College Tuition	643,139	645,738	2,142	1,286,735
Public Works--Highways	1,395,583	2,855,197	589,170	3,661,610
Solid Waste	239,035	479,952	29,221	689,766
Noxious Weeds	53,077	190,816	24,954	218,939
Comprehensive Community Care	1,231,666	1,552,598	447,875	2,336,389
Emergency Medical Service	506,710	2,257,679	785,681	1,978,708
Special Parks and Recreation	20,766	-	2,149	18,617
Risk Management		-	315,623	(315,623)
Emergency Telephone Services	521,581	510,024	383,898	647,707
Aging Services	229,609	902,756	110,107	1,022,258
Special Alcohol/Drug Programs	5,822	-	15,043	(9,221)
Convention/Tourism/Visitors Promotion	27,625	-	-	27,625
WSU Program Development	-	2,024,156	779,582	1,244,574
TOTAL SPECIAL REVENUE FUNDS	4,936,599	11,875,271	3,732,664	13,079,206
OTHER FUNDS				
Bond and Interest	4,280,340	4,071,143	2,202,798	6,148,685
Kansas Coliseum		11	226,212	(226,201)
Fleet Management		741	1,142,078	(1,141,337)
				-
TOTAL OTHER FUNDS	4,280,340	4,071,895	3,571,088	4,781,147
TOTAL COUNTY SOURCES	23,622,553	44,267,874	17,332,756	50,557,671
GRANT FUNDS				
Comprehensive Community Care	14,419,145	225,509	1,012,912	13,631,742
Aging Services	778,055	409,956	241,373	946,638
Corrections	1,835,962	3,101,435	758,197	4,179,200
Other Grants	1,080,437	202,528	194,610	1,088,355
TOTAL GRANT FUNDS	18,113,599	3,939,428	2,207,092	19,845,935
RESERVE FUNDS				
Workers Comp.		138,414	130,940	7,474
Special Highway Improvement		-	-	-
Special Road & Bridge Fund		-	-	-
Local Sales Tax Funded Road & Bridge		-	204,171	(204,171)
Capital Improvement Fund		-	11,474	(11,474)
Equipment Reserve Fund		29,088	565,969	(536,881)
Health & Dental Insurance Fund		1,423,417	2,002,303	(578,886)
TOTAL RESERVE FUNDS	-	1,590,919	2,914,857	(1,323,938)
Tag Office		143,495	240,877	(97,382)
TOTAL ALL FUNDS	41,736,152	49,941,716	22,695,582	68,982,286
Fire District General	1,861,088	3,972,087	953,316	4,879,859
Fire Bond and Interest	1,868	33,153	-	35,021
FIRE DISTRICT FUNDS	1,862,956	4,005,240	953,316	4,914,880
SEWER DISTRICT FUND	-	224,248	111,028	113,220

SCHEDULE 3
CUMULATIVE RECEIPTS BY FUND
January 31, 2001

	2001		2001 Year to Date		2000 YEAR TO DATE		1999 YEAR TO DATE	
	Annual Budget		Receipts		RECEIPTS		RECEIPTS	
FUND	DOLLARS	% of TOTAL	DOLLARS	% of BUDGET	DOLLARS	% of BUDGET	DOLLARS	% of BUDGET
GENERAL FUND	117,426,277	49.74%	28,320,708	24.12%	\$27,068,678	24.2%	\$24,685,979	25.3%
SPECIAL REVENUE FUNDS								
Extension Council	1,082,113	0.43%	456,355	42.17%	441,565	42.9%	402,067	46.1%
Community College Tuition	1,524,301	0.69%	645,738	42.36%	756,582	44.2%	731,479	44.1%
Public Works--Highways	10,908,699	4.52%	2,855,197	26.17%	3,232,796	32.6%	1,814,997	22.6%
Solid Waste	1,066,700	0.42%	479,952	44.99%	483,060	47.2%	0	0.0%
Noxious Weeds	507,950	0.21%	190,816	37.57%	161,960	33.7%	156,884	36.3%
COMCARE	5,897,016	2.61%	1,552,598	26.33%	1,982,430	29.3%	1,895,595	32.4%
Emergency Medical Service	9,875,364	3.97%	2,257,679	22.86%	1,505,646	18.0%	1,998,488	23.6%
Special Parks and Recreation	51,721	0.02%	-	0.00%	0	0.0%	0	0.0%
Risk Management	520,734	0.21%	-	0.00%	0	0.0%	0	0.0%
Emergency Telephone Services	2,221,829	0.95%	510,024	22.96%	410,034	22.0%	459,134	25.8%
Aging Services	2,225,410	0.91%	902,756	40.57%	338,969	15.5%	264,426	10.6%
Special Alcohol/Drug Programs	66,309	0.03%	-	0.00%	0	0.0%	4,197,771	46.7%
Convention/Tourism/Visitors Promotion	82,623	0.03%	-	0.00%	5,835	8.1%	874,533	45.1%
WSU Program Development	4,977,472	1.97%	2,024,156	40.67%	0	0.0%	0	0.0%
TOTAL SPECIAL REVENUE FUNDS	41,008,241	16.98%	11,875,271	28.96%	\$9,318,878	23.7%	\$12,795,374	35.4%
OTHER FUNDS								
Bond and Interest	11,153,472	5.50%	4,071,143	36.50%	6,116,184	38.8%	6,590,839	52.1%
Kansas Coliseum	2,641,000	1.18%	11	0.00%	0	0.0%	0	0.0%
Fleet Management	6,362,809	3.53%	741	0.01%	10,119	0.2%	1,761	0.0%
TOTAL OTHER FUNDS	20,157,281	10.20%	4,071,895	20.20%	6,126,304	25.4%	6,592,600	31.5%
TOTAL COUNTY SOURCES	178,591,799	76.92%	44,267,874	24.79%	42,513,860	24.3%	44,073,953	28.5%
GRANT FUNDS								
Comprehensive Community Care	12,154,993	4.81%	225,509	1.86%	\$140,701	0.8%	\$10,762	0.1%
Aging Services	2,896,488	1.15%	409,956	14.15%	\$379,920	5.8%	\$884,516	14.6%
Corrections	9,011,041	3.60%	3,101,435	34.42%	\$2,716,234	19.0%	\$1,678,031	15.3%
Other Grants	2,335,329	0.92%	202,528	8.67%	\$456,240	19.0%	\$287,999	13.8%
TOTAL GRANT FUNDS	26,397,851	10.48%	3,939,428	14.92%	3,693,095	8.9%	2,861,308	7.4%
Reserve Funds								
Workers Compensation	1,134,330	0.45%	138,414	12.20%	0	0.0%	4,503,895	8.3%
Special Highway Improvement	18,150	0.01%	-	0.00%	0	0.0%	-	0.0%
Special Road & Bridge Fund	362,743	0.14%	-	0.00%	0	0.0%	-	0.0%
Local Sales Tax Funded Road & Bridge	9,278,104	5.74%	-	0.00%	831,643	6.0%	-	0.0%
Capital Improvement	11,400	0.01%	-	0.00%	0	0.0%	7,224	1.7%
Equipment Reserve Fund	-	0.00%	29,088	0.00%	0	0.0%	-	0.0%
Health and Dental Insurance Fund	13,028,597	5.16%	1,423,417	10.93%	1,309,853	6.9%	1,118,146	6.6%
TOTAL RESERVE FUNDS	23,833,324	11.51%	1,590,919	6.68%	2,141,496	5.1%	5,629,265	7.9%
Auto License	2,748,000	1.09%	143,495	5.22%	98,262	3.5%	110,237	4.8%
TOTAL ALL FUNDS	231,570,974	100.00%	49,941,716	21.57%	48,446,713	18.73%	52,674,763	22.3%
Fire District General	10,339,795	99.54%	3,972,087	38.42%	3,544,502	36.9%	4,026,567	42.1%
Fire Bond and Interest	47,540	0.46%	33,153	69.74%	26,685	37.5%	33,995	43.9%
TOTAL FIRE DISTRICT FUNDS	10,387,335	100.00%	4,005,240	38.56%	\$3,571,187	36.9%	\$4,060,562	42.2%
TOTAL SEWER DISTRICT FUND	1,169,964	100.00%	224,248	19.17%	\$239,631	20.7%	\$218,626	18.9%

SCHEDULE 4
CUMULATIVE CURRENT COMMITMENTS BY FUND
January 31, 2000

	2001		2001 Year-to-Date		2000 YEAR TO DATE		1999 YEAR TO DATE	
	Annual Budget		COMMITMENTS		COMMITMENTS		COMMITMENTS	
FUND	DOLLARS	% OF TOTAL	DOLLARS	% OF BUDGET	DOLLARS	% of BUDGET	DOLLARS	% of BUDGET
GENERAL FUND	125,704,795	48.72%	22,639,178	18.01%		0.0%	\$0	0.0%
SPECIAL REVENUE FUNDS								
Extension Council	1,094,521	0.42%	260,428	23.79%		0.0%		0.0%
Community College Tuition	1,752,883	0.68%	165,672	9.45%		0.0%		0.0%
Public Works--Highways	11,432,773	4.43%	2,904,146	25.40%		0.0%		0.0%
Solid Waste	1,066,700	0.41%	49,506	4.64%		0.0%		0.0%
Noxious Weeds	535,969	0.21%	119,261	22.25%		0.0%		0.0%
COMCARE	6,586,380	2.55%	926,919	14.07%		0.0%		0.0%
Emergency Medical Service	10,044,527	3.89%	1,583,535	15.77%		0.0%		0.0%
¹ Special Parks and Recreation	60,333	0.02%	5,471	9.07%		0.0%		0.0%
¹ Emergency Telephone Services	2,398,706	0.93%	454,292	18.94%		0.0%		0.0%
¹ Risk Mgmt.	520,734	0.20%	248,077	47.64%				
Aging Services	2,298,382	0.89%	284,244	12.37%		0.0%		0.0%
¹ Special Alcohol/Drug Programs	66,831	0.03%	15,085	22.57%		0.0%		0.0%
¹ Convention/Tourism/Visitors Promotion	82,623	0.03%	-	0.00%		0.0%		0.0%
WSU Program Development	4,977,472	1.93%	779,582	15.66%		0.0%		0.0%
TOTAL SPECIAL REVENUE FUNDS	\$42,918,834	16.64%	\$7,796,218	18.17%	\$0	0.0%	\$0	0.0%
Other Funds								
Bond and Interest	13,889,609	5.38%	2,202,798	15.86%		0.0%		0.0%
¹ Kansas Coliseum	2,970,336	1.15%	476,864	16.05%		0.0%		0.0%
¹ Fleet Management	8,914,509	3.46%	1,845,298	20.70%		0.0%		0.0%
TOTAL OTHER FUNDS	25,774,454	9.99%	4,524,960	17.56%	-	0.0%	-	0.0%
TOTAL COUNTY SOURCES	194,398,083	75.35%	34,960,356	17.98%	-	0.0%	-	0.0%
GRANT FUNDS								
Comprehensive Community Care	12,154,993	4.71%	2,273,536	18.70%		0.0%		0.0%
Aging Services	2,896,488	1.12%	509,889	17.60%		0.0%		0.0%
Corrections	9,098,400	3.53%	1,374,250	15.10%		0.0%		0.0%
Other Grants	2,335,329	0.91%	413,244	17.70%		0.0%		0.0%
TOTAL GRANT FUNDS	26,485,210	10.27%	4,570,919	17.26%	-	0.0%	\$0	0.0%
Reserve Funds								
Workers Compensation	1,134,330	0.44%	197,611	17.42%		#DIV/0!		9.1%
Special Highway Improvement	18,150	0.01%	-	0.00%		0.0%		0.0%
Special Road & Bridge Fund	362,743	0.14%	-	0.00%		0.0%		0.0%
Local Sales Tax Funded Road & Bridge	14,506,523	5.62%	1,606,591	11.07%		0.0%		0.0%
Capital Improvement	31,400	0.01%	11,474	36.54%		0.0%		8.5%
Equipment Reserve Fund	5,279,587	2.05%	816,263	15.46%		0.0%		2.3%
Health and Dental Insurance Fund	13,028,597	5.05%	3,200,442	24.56%		#DIV/0!		8.5%
TOTAL RESERVE FUNDS	34,361,330	13.32%	5,832,381	16.97%	-	0.0%	-	8.5%
Auto License	2,748,000	1.07%	430,182	15.65%		0.00%	0	0.0%
TOTAL ALL FUNDS	257,992,623	100%	45,793,838	17.75%	-	0.0%	-	0.0%
Fire District General	10,339,795	99.28%	1,725,384	16.69%		0.0%		0.0%
Fire Bond and Interest	74,540	0.72%	-	0.00%		0.0%		0.0%
FIRE DISTRICT FUNDS	10,414,335	100%	1,725,384	16.57%	\$0	0.0%	\$0	0.0%
SEWER DISTRICT FUND	1,169,964	100.00%	189,749	16.22%		0.0%		0.0%

Schedule 4A
Year-End Projections
January 31, 2001

FUND/DEPARTMENT	2001 BUDGET	2000 YEAR-TO-DATE COMMITMENTS	Total 2001 Projected Expenditures	Projected Over/Under(-) Budget at Year End
General Fund				
Register of Deeds	1,203,334	47,483	1,186,006	(17,328)
County Commission	574,042	49,140	565,776	(8,266)
County Treasurer	906,654	67,854	893,598	(13,056)
County Clerk	752,641	65,141	741,803	(10,838)
DIO - Operations	8,289,136	533,830	8,169,772	(119,364)
Legal	1,722,042	117,390	1,697,245	6,435
Old Cowtown Museum	430,239	17,920	424,044	(6,195)
District Attorney	6,260,440	455,472	6,170,290	(90,150)
Sheriff	13,924,790	907,801	13,724,273	(200,517)
Detention Facilities Operations	18,654,904	2,743,047	18,386,273	(268,631)
Animal Control	345,533	24,629	340,557	(4,976)
Environmental Resources	299,006	99,808	294,700	(4,306)
Emergency Management	387,118	22,520	381,544	(5,574)
Election Office	771,976	43,003	760,860	(11,116)
Code Enforcement	970,671	57,726	956,693	(13,978)
Stream Maintenance	390,305	14,646	384,685	(5,620)
Lake Afton Park	629,379	17,379	620,316	(9,063)
Sedgwick County Park	347,330	11,799	342,328	(5,002)
Sedgwick County Zoo	3,588,406	230,707	3,588,406	-
Culture/Recreation	1,774,706	470,512	1,749,150	(25,556)
County Manager	1,135,950	74,654	1,119,592	(16,358)
Accounting	1,287,373	73,345	1,268,835	(18,538)
Human Resources	962,261	60,845	948,404	(13,857)
Purchasing	528,689	67,419	521,076	(7,613)
Division of Finance	920,927	65,981	907,666	(13,261)
Juvenile Detention Facility	4,440,368	213,201	4,376,427	(63,941)
Judge Riddel Boys Ranch	2,899,747	190,688	2,857,991	(41,756)
Juvenile Residential Facility	1,098,873	79,645	1,083,049	(15,824)
18th Judicial District	1,919,299	190,262	1,891,661	(27,638)
District Coroner	2,343,313	180,505	2,309,569	(33,744)
Pretrial Services	421,268	24,484	415,202	(6,066)
Emergency Communications	3,520,442	254,644	3,469,748	(50,694)
Community Health Dept.	1,744,331	0	1,744,331	-
Metropolitan Area Planning Dept.	588,560	588,560	588,560	-
Flood Control	703,920	703,920	703,920	-
County Appraiser	4,325,971	440,509	4,263,677	(62,294)
Community Development	1,008,777	48,956	994,251	(14,526)
Developmental Disabilities	2,052,004	8,221	2,052,004	-
Community Crime Prevention	1,118,610	99,864	1,102,502	(16,120)
Project Access	250,000	0	250,000	-
Risk Management	520,734			
Physical Disabilities	745,547	167,633	745,547	-
Budgeted Transfers	18,656,263	0	16,790,637	(1,865,626)
DIO - Information Services	8,063,897	497,861	7,947,777	(116,120)
Operating Reserve	2,225,019	0	2,225,019	-
TOTAL GENERAL FUND	125,704,795	10,029,004	121,955,763	(3,180,958)
			0	
Special Revenue Fund			0	
WSU Program Development	4,977,472	779,582	4,905,796	
Extension Council	1,094,521	247,219	1,094,521	-
Community College Tuition	1,752,883	2,142	1,752,883	-
Public Works--Highways	11,432,773	589,170	10,353,519	(1,079,254)
Noxious Weeds	535,969	24,954	528,251	(7,718)
COMCARE	6,586,380	447,875	6,491,536	(94,844)
Emergency Medical Service	10,044,527	785,681	9,899,886	(144,641)
Risk Management	520,734	383,898	393,415	(127,319)
Special Parks and Recreation	60,333	2,149	59,464	(869)
Emergency Telephone Services	2,398,706	315,623	2,364,165	(34,541)
Aging Services	2,298,382	110,107	2,150,366	(148,016)
Solid Waste	1,066,700	15,043	480,516	(586,184)
Special Alcohol/Drug Programs	66,831	29,221	65,869	(962)
Convention/Tourism/Visitors Promotion	82,623	0	82,623	-
TOTAL SPECIAL REVENUE FUNDS	42,918,834	3,732,664	42,300,803	(2,224,349)

FUND/DEPARTMENT	2001 BUDGET	2000 YEAR-TO-DATE COMMITMENTS	Total 2001 Projected Expenditures	Projected Over/Under(-) Budget at Year End
Other Funds			0	
Bond and Interest	13,889,609	2,202,798	13,689,599	
Kansas Coliseum	2,970,336	226,212	2,927,563	(42,773)
Fleet Management	8,914,509	1,142,078	8,786,140	(128,369)
TOTAL OTHER FUNDS	25,774,454	3,571,088	25,403,302	(171,142)
TOTAL BUDGETED FUNDS	194,398,083	17,332,756	189,659,867	(5,576,448)
GRANT FUNDS			0	
Comprehensive Community Care	12,154,993	1,012,912	12,154,993	-
Aging Services	2,896,488	241,373	2,896,488	-
Corrections	9,098,400	758,197	9,098,400	-
Other Grants	2,335,329	194,610	2,335,329	-
TOTAL GRANT FUNDS	26,485,210	2,207,092	26,485,210	-
Reserve Funds			0	
Workers Compensation	1,134,330	130,940	1,134,330	-
Special Highway Improvement	18,150	-	18,150	-
Special Road & Bridge Fund	362,743	-	362,743	-
Local Sales Tax Funded Road & Bridge	14,506,523	204,171	14,506,523	-
Capital Improvement	31,400	11,474	31,400	-
Equipment Reserve Fund	5,279,587	565,969	5,279,587	-
Health and Dental Insurance Fund	13,028,597	2,002,303	12,502,842	(525,755)
TOTAL RESERVE FUNDS	34,361,330	2,914,857	33,866,527	(525,755)
Auto License	2,748,000	240,877	2,748,000	-
TOTAL ALL FUND	257,992,623	22,695,582	252,759,604	(6,102,203)
Fire District General	10,339,795	953,316	10,190,902	(148,893)
Fire Bond and Interest	74,540	0	73,467	(1,073)
TOTAL FIRE DISTRICT	10,414,335	953,316	10,264,369	(1,073)
SEWER DISTRICT FUND	1,169,964	111,028	1,153,117	(16,847)

SCHEDULE 5
FUND BALANCE STATUS BY GRANT FUND
Accumulated Activity for the Perio (Budget Basis)
Ending January 31, 2001

FUND	BEGINING Unenc Cash BALANCE	Cancel Prior Year ENC EXP	TOTAL Current RECEIPTS	TOTAL Current COMMITTED	ENDING Unenc Cash BALANCE
GRANT FUNDS					
Aging Case Management	19,562		27,393	9,144	37,811
Aging Income Eligible	-8,424		42,211	34,183	-395
Aging Administration	6,826		0	8,648	-1,822
Aging Care Assessments	141,519		7,962	10,574	138,907
Aging Disaster Assistance	3,596		0	0	3,596
Aging -Support Services	11,361		0	0	11,361
Aging Transportation	97,652		202,105	1,711	298,046
Charter Bus Program	-4,414		0	0	-4,414
Coordination Transportation DIS	53,273		556	0	53,829
HUD Section 8	-47,600		0	0	-47,600
Medicaid Case Management	333,949		54,891	57,084	331,756
Mental Illness Subsidy	69,518		0	24	69,494
Senior Care Act	104,307		53,195	24,081	133,421
Service Coordination	-8,711		0	2,871	-11,582
Title III-C, Home Delivered USDA	-63,732		14,318	16,035	-65,449
Title III-D, In Home Services	1,326		0	0	1,326
Title III -F, Health Promotion	12,781		0	1,879	10,902
Title III-B, Support Services	11,859		0	42,265	-30,406
Title III-C, Congregate Meal	43,408		6,325	32,875	16,858
Transportation Coordination	0		0	0	0
Subtotal for Aging Department	778,055	0	408,956	241,373	945,638
Health Wave 1999	210,266		0	0	210,266
Mental Health - COMCARE	9,160,421	0	298,135	698,363	8,760,192
MH State Financing	1,029,780		-100,729	0	929,051
Special Alcohol/Drug Programs	13,322		0	15,043	-1,721
Supplemental MR State Aid (CDDO)	4,005,356		28,103	299,506	3,733,953
Subtotal for COMCARE Department	14,419,145	0	225,509	1,012,912	13,631,742
Home - Housing Rehab	-202		0	0	-202
Home TBA	-82,499		0	0	-82,499
HUD Certificate	106,030		35,513	26,413	115,129
HUD Voucher Program	92,227		144,235	76,435	160,027
Subtotal for Community Development	115,556	0	179,748	102,849	192,455

SCHEDULE 5
FUND BALANCE STATUS BY GRANT FUND
Accumulated Activity for the Perio (Budget Basis)
Ending January 31, 2001

FUND	BEGINING Unenc Cash BALANCE	Cancel Prior Year ENC EXP	TOTAL Current RECEIPTS	TOTAL Current COMMITTED	ENDING Unenc Cash BALANCE
Community Corrections	698,704		1,665,921	262,060	2,102,565
Condition Violator	115,326		0	12,424	102,902
Juvenile Court	179,733		272,630	51,095	401,268
Juvenile Justice Auth. - Case Mgmt	535,077		1,076,424	184,613	1,426,888
Juvenile Justice Auth. - Comm. Plan	215,891		25,133	137,605	103,419
SCYP Grant	91,230		61,327	110,400	42,157
Subtotal for Corrections Department	1,835,962	0	3,101,435	758,197	4,179,199
DA Consumer Investigator	1,273		11,355	3,756	8,872
Drug Enforcement (Byrne Grant)	19,421		5,898	5,851	19,468
D.A. Family Group Conference	104,514		0	10,273	94,241
D.A. Victim - assistance	8,702		0	5,089	3,613
Pros Attorney Training Fund	125,053		-6,794	9,068	109,191
State Pass Thur- Wichita (ACTS)	-12,032		0	5,194	-17,226
Subtotal for District Attorney	246,931	0	10,458	39,230	218,160
Byrne Grant District Court	-2,661		0	0	-2,661
D.A. Diversion	8,709		0	9,626	-917
D.C. Detention Advocacy	31,062		0	218	30,843
Foster Care/Adoption - State	85,227		0	8,302	76,925
Judicial Technology	80,532		0	0	80,532
Subtotal for District Court	202,869	0	0	18,146	184,723
CDBG Micro Loan Program	10,000		0	0	10,000
Flying in Formation - General	0		0	0	0
KS Mortgage Savers Program	300		7,606	7,606	300
Subtotal for Economic Development	10,300	0	7,606	7,606	10,300
DEA Forfeiture and Seizure	207,152		0	1,740	205,412
Exploited/Missing child-General	3,437			0	3,437
Federal Asset Forfeiture-DEA	35,238		0	0	35,238
MCT Grant - Sheriff	47,087		0	5,588	41,499
Subtotal for Sheriff Department	292,913	0	0	7,328	285,586
BJA Grant	72,228		0	9,150	63,078
FEMA Buyout	40,675		0	0	40,675
KDHE Grant - Solid Waste	-11,317		0	0	-11,317
SIDS Network	-6,986		0	0	-6,986
Various Misc. Grants	117,269		5,716	10,302	112,683
Subtotal for Various/Miscellaneous	211,868	0	5,716	19,452	198,132
TOTAL GRANT FUNDS	18,113,599	0	3,939,428	2,207,092	19,845,935
Auto License	0		143,495	240,877	-97,382
TOTAL FUNDS	18,207,403	0	4,082,922	2,443,274	19,847,051